



JUL 22 1991

JUL 03 1991

Employer Identification Number: [REDACTED]
Key District: [REDACTED]
Form Number: 1120
Tax Years: All Years
Accounting Period Ending: [REDACTED]

Dear Applicant:

This is a final adverse ruling as to your exempt status under section 501(c)(3) of the Internal Revenue Code.

This ruling is made for the following reasons:

You are not operated exclusively for one or more exempt purposes under section 501(c)(3) of the Code. The making of compensatory payments to the contestants in your program furthers a substantial nonexempt purpose. You are also serving private interests more than incidentally.

Contributions to your organization are not deductible under Code section 170.

You are required to file federal income tax returns on the above form. Based on the financial information you furnished, it appears that returns should be filed for all tax years since your incorporation. You should file these returns with your key District Director for exempt organization matters within 30 days from the date of this letter, unless a request for an extension of time is granted. Returns for later tax years should be filed with the appropriate service center as indicated in the instructions for those returns.

If you decide to contest this ruling under the declaratory judgment provisions of section 7428 of the Code, you must initiate a suit in the United States Tax Court, the United States Claims Court, or the District Court of the United States for the District of Columbia before the 91st day after the date that this ruling was mailed to you. Contact the clerk of the appropriate court for rules for initiating suits for declaratory judgment. Processing of income tax returns and assessment of any taxes due

[REDACTED]

will not be delayed because a declaratory judgment suit has been filed under Code section 7428.

In accordance with section 6104(c) of the Code, the appropriate State officials will be notified of this action.

If you have any questions, please contact the person whose name and telephone number are shown in the heading of this letter.

Sincerely,

(signed) [REDACTED]

[REDACTED]
Director, Exempt Organizations
Technical Division

cc: [REDACTED]